

2015

CERTIFICATE

To the Clerk of CRAWFORD COUNTY, KANSAS, State of Kansas

We, the undersigned, officers of

CITY OF MCCUNE

- certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditure for the various funds for the year 2015; and
(3) the Amount(s) of 2014 Ad Valorem Tax are within statutory limitations.

		2015 Adopted Budget		
		Budget Authority for Expenditures	Amount of 2014 Ad Valorem Tax	County Clerk's Use Only
Table of Contents:				
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Schedule of Transfers	4			
Statement of Indebtedness	5			
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Fund	K.S.A.			
General	12-101a	175,712	74,206	63.829
Debt Service	10-113			
Library	12-1220			
Special Highway	8	11,790		
Sewer Utility	8	40,159		
Water Utility	9	130,000		
Water Bond & Interest	9	19,098		
Trash Utility	10	30,000		
	10			
Non-Budgeted Funds	11			
Totals	xxxxxx	406,759	74,206	
Is an Ordinance required to be passed, published, and attached to the budget		No		County Clerk's Use Only
Budget Summary	12			1,162,578
Neighborhood Revitalization				Nov 1, 2014 Total Assessed Valuation

Assisted by:

Diehl Banwart & Bolton, CPAs, PA

Terence L Sercer, CPA

Address:

P.O. Box 469

7 1/2 East Wall Street

Fort Scott, Kansas 66701

Email:

cpasercer@dbbjb.com

Date Attested: 2014

David P. Mc
County Clerk

Donna E. Call
Cherie Thomas Schaefer
William L. Carter
Charles R. Shirley
Larry J. Donnick
Gavin Stewart
Governing Body

CITY OF MCCUNE

2015

Computation to Determine Limit for 2015

		Amount of Levy
1. Total Tax Levy Amount in 2014 Budget	+ \$	<u>74,206</u>
2. Debt Service Levy in 2014 Budget	- \$	<u>0</u>
3. Tax Levy Excluding Debt Service	\$	<u>74,206</u>
2014 Valuation Information for Valuation Adjustments:		
4. New Improvements for 2014 :	+ _____	0
5. Increase in Personal Property for 2014 :		
5a. Personal Property 2014	+ _____	60,261
5b. Personal Property 2013	- _____	74,194
5c. Increase in Personal Property (5a minus 5b)	+ _____	0
		(Use Only if > 0)
6. Valuation of annexed territory for 2014 :		
6a. Real Estate	+ _____	0
6b. State Assessed	+ _____	0
6c. New Improvements	- _____	0
6d. Total Adjustment (Sum of 6a, 6b, and 6c)	+ _____	0
7. Valuation of Property that has Changed in Use during 2014 :	+ _____	0
8. Total Valuation Adjustment (Sum of 4, 5c, 6d & 7)		<u>0</u>
9. Total Estimated Valuation July 1, 2014	<u>1,163,360</u>	
10. Total Valuation less Valuation Adjustment (9 minus 8)		<u>1,163,360</u>
11. Factor for Increase (8 divided by 10)		<u>0.00000</u>
12. Amount of Increase (11 times 3)	+ \$	<u>0</u>
13. Maximum Tax Levy, excluding debt service, without an Ordinance (3 plus 12)	\$	<u>74,206</u>
14. Debt Service Levy in this 2015 Budget		<u>0</u>
15. Maximum levy, including debt service, without an Ordinance (13 plus 14)		<u>74,206</u>

Consumer Price Index Adjustment Worksheet

From the 2015 Budget - Computation Tab

1 Enter line 15 from the Computation tab (cities) or line 14 (all other municipalities) - "2015 budget tax levy, including debt service, prior to CPI adjustment"		74,206
2 Enter line 3 from Computation tab - "Tax levy excluding debt service" (tax levy for the 2014 budget, excluding debt service)	\$74,206	
3 Consumer Price Index adjustment CPI for all urban consumers for calendar year 2013 -	1.50%	<u>2,205</u>
4 Maximum levy for budget year 2015, including debt service, not requiring a HB 2047 "notice of vote publication."		<u>76,411</u>

CITY OF MCCUNE

2015

Allocation of Motor (MVT), Recreational (RVT), 16/20M Vehicle Tax

Budgeted Funds for 2014	Budget Tax Levy Amount for 2013	Allocation for Proposed Year 2015		
		MVT	RVT	16/20M Veh
General	74,206	17,423	50	92
Debt Service				
Library				
TOTAL	74,206	17,423	50	92

County Treas Motor Vehicle Estimate 17,423

County Treasurers Recreational Vehicle Estimate 50

County Treasurers 16/20M Vehicle Estimate 92

Motor Vehicle Factor 0.23479

Recreational Vehicle Factor 0.00067

16/20 Vehicle Factor 0.00124

CITY OF MCCUNE

2015

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2013	Current Amount for 2014	Proposed Amount for 2015	Transfers Authorized by Statute
Water Utility	Water Bond & Interest	19,060	20,000	20,000	12-825-D
Totals		19,060	20,000	20,000	
Adjustments*					
Adjusted Totals		19,060	20,000	20,000	

*Note: Adjustments are required only if the transfer is being made in 2014 and/or 2015 from a non-budgeted fund.

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1, 2014	Date Due		Amount Due 2014		Amount Due 2015	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Total G.O. Bonds					0			0	0	0	0
Revenue Bonds:											
US Dept of Ag Loan	3/28/1990	3/28/2030	5.75	300,000	206,200	3-1,9-1	3/1	11,641	7,500	11,198	7,900
Total Revenue Bonds					206,200			11,641	7,500	11,198	7,900
Other:											
Kansas Water Pollution Loan	12/28/99	3/1/2021	3.49	450,527	192,037	3-1, 9-1	3-1, 9-1	6,489	24,670	5,620	25,539
Total Other					192,037			6,489	24,670	5,620	25,539
Total Indebtedness					398,237			18,130	32,170	16,818	33,439

Water Bond and Interest	11,641	7,500	11,198	7,900
Sewer Utility	6,489	24,670	5,620	25,539
Total budgets	18,130	32,170	16,818	33,439
	0	0	0	0

CITY OF MCCUNE

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STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

[illegible]

*****If you are merely leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.**

CITY OF MCCUNE

2015

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget General	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	23,011	11,517	7,538
Receipts:			
Ad Valorem Tax	70,884	67,527	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	2,686	2,600	2,603
Motor Vehicle Tax	17,940	16,756	17,423
Recreational Vehicle Tax		174	50
16/20M Vehicle Tax		114	92
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Local Alcoholic Liquor	3,181	1,500	2,500
Local Sales Tax	38,170	43,000	50,000
Franchise Tax	17,612	15,000	15,000
Cemetery	4,735	4,000	4,000
Osage Township reimbursements	3,336	2,500	2,500
Interest on Idle Funds	1,270	1,000	1,000
Miscellaneous	4,920	3,000	3,000
Does miscellaneous exceed 10% of Total R			
Total Receipts	164,732	157,171	98,168
Resources Available:	187,743	168,688	105,706
Expenditures:			
General Government	167,467	152,050	156,612
Cemetery	8,668	9,000	9,000
Sales Taxes Paid	91	100	100
Reserve for capital projects	0	0	10,000
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	176,226	161,150	175,712
Unencumbered Cash Balance Dec 31	11,517	7,538	xxxxxxxxxxxxxxxxxxxx
2013/2014 Budget Authority Amount:	153,500	161,150	xxxxxxxxxxxxxxxxxxxx

See Tab A

Non-Appropriated Balance	
Total Expenditure/Non-Appr Balance	175,712
Tax Required	70,006
Delinquent Comp Rate: 6.0%	4,200
Amount of 2014 Ad Valorem Tax	74,206

CITY OF MCCUNE

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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Highway	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	3,959	-465	0
Receipts:			
State of Kansas Gas Tax	10,231	10,380	10,470
County Transfers Gas	1,341	1,270	1,320
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	11,572	11,650	11,790
Resources Available:	15,531	11,185	11,790
Expenditures:			
Street Repair and Maint	15,996	11,185	11,790
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Expenditures	15,996	11,185	11,790
Unencumbered Cash Balance Dec 31	-465	0	0
2013/2014 Budget Authority Amount:	15,200	12,000	

See Tab A

See Tab B

Adopted Budget Sewer Utility	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	-2,331	-7,343	-7,502
Receipts:			
Charges to Customers	37,847	39,000	39,000
Additional receipts needed to fund budget			
Rate increase \$3.00 per month	0	900	5,400
Additional \$2.00 per month	0	0	3,600
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	37,847	39,900	48,000
Resources Available:	35,516	32,557	40,498
Expenditures:			
Operating Expenditures	8,794	8,900	9,000
Capital Outlay	2,906	0	0
Debt Service on Revolving Loan			
Principal	23,831	24,670	25,539
Interest	7,328	6,489	5,620
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Expenditures	42,859	40,059	40,159
Unencumbered Cash Balance Dec 31	-7,343	-7,502	339
2013/2014 Budget Authority Amount:	40,159	42,159	

See Tab A

See Tab B

See Tab D

CITY OF MCCUNE

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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Water Utility	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	9,873	21,091	23,091
Receipts:			
Charges to Customers (Increased water rates in mid 2013)	109,691	116,000	116,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	109,691	116,000	116,000
Resources Available:	119,564	137,091	139,091
Expenditures:			
Operating Expenditures	79,413	85,000	90,000
Operating Transfers to Water and Sewer Bon and Interest	19,060	20,000	20,000
Capital outlays		9,000	20,000
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Expenditures	98,473	114,000	130,000
Unencumbered Cash Balance Dec 31	21,091	23,091	9,091
2013/2014 Budget Authority Amount:	111,125	116,141	

Adopted Budget Water Bond & Interest	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	7,439	7,441	8,300
Receipts:			
Operating Transfers from Water Utility Fund	19,060	20,000	20,000
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	19,060	20,000	20,000
Resources Available:	26,499	27,441	28,300
Expenditures:			
Debt Service on General Obligation Bonds			
Principal	7,000	7,500	7,900
Interest	12,058	11,641	11,198
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Expenditures	19,058	19,141	19,098
Unencumbered Cash Balance Dec 31	7,441	8,300	9,202
2013/2014 Budget Authority Amount:	19,558	19,191	

CITY OF MCCUNE

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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Trash Utility	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	-3,261	-2,310	190
Receipts:			
Service Charges	29,119	30,000	30,000
Rate increase needed to fund budget		1,500	3,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	29,119	31,500	33,000
Resources Available:	25,858	29,190	33,190
Expenditures:			
Operating Expenditures	28,168	29,000	30,000
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Expenditures	28,168	29,000	30,000
Unencumbered Cash Balance Dec 31	-2,310	190	3,190
2013/2014 Budget Authority Amount:	30,000	30,000	

See Tab B

Adopted Budget 0	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2013/2014 Budget Authority Amount:	0	0	

2015

NOTICE OF BUDGET HEARING

The governing body of
CITY OF MCCUNE

will meet on August 27, 2014 at 7:00 P.M. at Meeting room at the City Library building for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.

Detailed budget information is available at City Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2015 Expenditures and Amount of Current Year Estimate for 2014 Ad Valorem Tax establish the maximum limits of the 2015 budget.

Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2013		Current Year Estimate for 2014		Proposed Budget for 2015		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2014 Ad Valorem Tax	Estimate Tax Rate*
General	176,226	62.825	161,150	62.512	175,712	74,206	63.786
Debt Service							
Library							
Special Highway	15,996		11,185		11,790		
Sewer Utility	42,859		40,059		40,159		
Water Utility	98,473		114,000		130,000		
Water Bond & Interest	19,058		19,141		19,098		
Trash Utility	28,168		29,000		30,000		
Non-Budgeted Funds							
Totals	380,780	62.825	374,535	62.512	406,759	74,206	63.786
Less: Transfers	19,060		20,000		20,000		
Net Expenditure	361,720		354,535		386,759		
Total Tax Levied	74,240		74,206		74,206		
Assessed Valuation	1,188,868		1,187,075		1,163,360		

Outstanding Indebtedness,

	2012	2013	2014
January 1,			
G.O. Bonds	0	0	0
Revenue Bonds	219,900	213,200	206,200
Other	261,126	215,867	192,037
Lease Purchase Principal	0	0	0
Total	481,026	429,067	398,237

*Tax rates are expressed in mills

Anita McGown

City Official Title: City Clerk

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CITY OF MCCUNE

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Detailed budget information is available at City Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2015 Expenditures and Amount of Current Year Estimate for 2014 Ad Valorem Tax establish the maximum limits of the 2015 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2013		Current Year Estimate for 2014		Proposed Budget for 2015		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2014 Ad Valorem Tax	Estimate Tax Rate*
General	176,226	62.825	161,150	62.512	175,712	74,206	63.786
Debt Service							
Library							
Special Highway	15,996		11,183		11,790		
Sewer Utility	42,859		40,059		40,159		
Water Utility	98,473		114,806		130,000		
Water Bond & Interest	19,059		19,141		19,898		
Trash Utility	28,168		29,000		30,000		
Non-Budgeted Funds							
Totals	380,780	62.825	374,535	62.512	406,759	74,206	63.786
Less: Transfers	19,060		20,008		20,000		
Net Expenditure	361,720		354,535		386,759		
Total Tax Levied	74,240		74,206		74,206		
Assessed Valuation	1,188,868		1,187,075		1,163,360		

Outstanding Indebtedness,

	2012	2013	2014
January 1,			
G.O. Bonds	0	0	0
Revenue Bonds	219,900	213,200	206,200
Other	261,126	215,867	192,037
Lease Purchase Principal	0	0	0
Total	481,026	429,067	398,237

*Tax rates are expressed in mills

Arlita McGowan

City Official Title: City Clerk

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